Sectt. II-27—45,004—14-11-29.

Law (Edn) (1930) Department.

Ms SERIES.

G.O. No. 1402

DATED 22-7-1930

[Despatch Abstract.]

Elementary Education Fund - Municipal Council - Mangalore - Payment of Gratuity to a teacher Debit to - Sanctioned.

DEPARTMENT Ed 31784
10/7/30

Received 10 JUL 30 LAW DEPT 192 Registered 192

Subject.

Elementary Education Fund - Payment of gratuity - Retired Teacher - Soliciting sanction for debit of

ENCLOSURES.
ONE.
No .....
.....
Spare copies.....

REF C.No. 393/30/31.

Station MANGALORE Dated the 8th JULY 1930.

From (Name) M.R.Rv.Rao Saheb Nellikai Venkat Rao, Avergal.,
(Designation) Chairman, Municipal Council, Mangalore.

To The Secretary to the Government of Madras,
Law Education
Department.
Fort St.George,
MADRAS.

Sir,

In March 1929 one M. Kunhiappa, a teacher employed in the Municipal Elementary Schbols was retired from service on his attaining the age of 55 years. As the provident fund for the benefit of the teachers was started only from 1st April 1927, he was paid from the Elementary Education Fund, a gratuity of Rs.340 equivalant to 10 months' pay for his continued superior service of 20 years prior to 1st April 1927 in addition to his provident fund amount as per G. O. No.4309, L & M., dated 20th October 1928. Though

payment of the gratuity is considered to be in order, its--- debit to Elementary Education Fund has been objected to ---- in audit on the ground that it is not an item of expenditure which can ordinarily be met from the Elementary Education -- Fund, and it is stated that sanction of Government should be obtained for the debit in question - vide extract from the - Audit notes enclosed. G. O. No.106 Law Education dated -- 25th January 1926 has been quoted as an authority for the -- audit objection. The Government order in question enumerates some of the items, the debit of which to the Elementary ---- Education Fund requires the previous sanction of Government. Payment of gratuities to teachers is not one of the items -- mentioned therein. Clause 2 of section 33 of the Elementary Education Act states that all expenses incurred on elementary education is payable from the education fund. Teachers are - employed to impart education and their pay is debited to ---- ~~their~~ as fund. and even the contribution paid to the provident-- fund of the teachers so employed. The expenses incurred on the teaching staff is expenditure directly on education and not -- one connected with educations. Gratuity taken the place of -- the provident fund and in the absence of any orders to the --- contrary the same was considered as debitable to the said fund. I request therefore that in case the sanction of Government -- is considered necessary, you will be pleased to move Government to accord the same.

If on the other hand it is considered that it should be debited to the general fund and not the Elementary Education Fund, I request I may be informed the particular head in the - general account to which such payments are to be debited

Your obedient servant,

Chairman, M. C.

Extract from the objection statement showing the result of the Audit and Examinations of the Elementary Education Fund Account of the Mangalore Municipality for April '29 to December 1929.

1. Gratuity paid to M. Kunhiappa teacher Elementary School - Sanctioned in C R. 9 (2) 5.8.29. - Rs. 340.

The payment of gratuity to the elementary school masters is not an item of expenditure which can ordinarily be met from the elementary Education Fund as stated in G.O.No.106 Law (Edn) dated 25-1-1926. The debit to the Education Fund of the expenditure incurred is not in order and the sanction of Government is necessary.

(True copy)

Municipal Office,
Mangalore, 8-7-30.

Chairman, Municipal Council.

H D U 8/7

Sectt. II-5 (a)—50,006—5-11-29.

Education DEPARTMENT.

	Date.	Initials.
When received for Fair copying.		
When copied ..		
When examined ..		
When signed ..	16/8/30	
When despatched ..		

29/7/30

Elementary Education Fund
Municipal Council -
Mangalore - Payment
Gratuity to a teacher.
Debit to - Sanctioned

READ AGAIN G.O. No. ....., dated 19

..... 19

READ ALSO :-

C. No. 3178A From the CMC, Mangalore, No. 393/30-31 dated 8.7. 1930.

,, ,, ... ,, ,, ... ,, ... ,, ... 19

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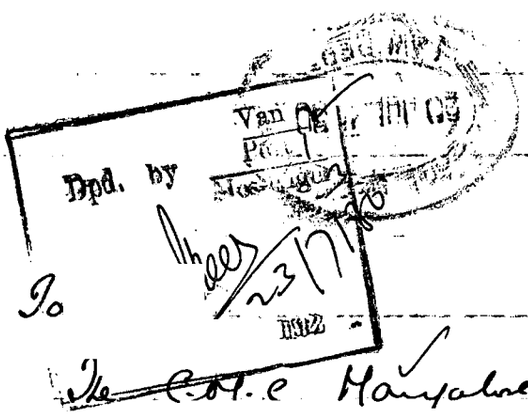
ORDER.
Mire

No. 1402 dated 22-7-1930

The Government Sanction
the debit to the elementary
education fund of the
expenditure of Rs 340/-
incurred by the Mangalore
Municipal Council on the
payment of gratuity to
M. Kunchappa, an elementary
School teacher who was
lately in the employ of the
Municipal Council



To

The C.M.C Mangalore

~~The D.E.O South Kanara~~

D.P.I

Ex of A.J. Accts.

Yes

1/16.7.30